IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

TRC.No. 360 of 2002

TA.374/2000 of STAT ADDL.BENCH, KOTTAYAM

REVISION PETITIONER: RESPONDENT: REVENUE

STATE OF KERALA,
REP. BY THE DEPUTY COMMISSIONER (LAW)
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SR.GOVT.PLEADER SRI.MUHAMMED RAFIQ

RESPONDENTS: APPELLANT: ASSESSEE::

M/S. HOTEL BREEZE INTERNATIONAL,
CHANGANACHERRY.

BY ADV. SRI.K.JAJU BABU
SMT.M.U.VIJAYALAKSHMI

THIS TAX REVISION CASE HAVING BEEN FINALLY HEARD ON 25/07/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

T.R.C. NO. 360 OF 2002
and
C.M.P.NO. 5994 OF 2002

Dated this the 25th July, 2007

O R D E R

H.L.DATTU, C.J.

State being aggrieved by the orders passed by the Kerala Sales Tax Appellate Tribunal, Additional Bench, Kottayam in T.A.No.374 of 2000, dated 17th February, 2001 is before us in this Tax Revision Case.

2. In filing the revision petition, there is a delay of 302 days. To condone the said delay, C.M.P.No.5994 of 2002 is filed under Section 5 of the Limitation Act. Along with the said application a printed affidavit is filed before us. In the said affidavit except stating that the papers were moving from table to table and person to person, no other explanation is offered by the Revenue for the delay in filing the revision petition.

3. The explanation offered by the petitioner for condonation of the delay in filing the Sales Tax Revision case is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly, the application for condonation of delay requires to be rejected and it is rejected.

4. Consequently, the revision petition is also rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/

H.L.DATTU, C.J. & K.T.SANKARAN, J.

T.R.C.NO. 360 OF 2002 &
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25th July, 2007